



General Assembly

February Session, 2012

Raised Bill No. 5374

LCO No. 1703

* _____HB05374VA_FIN031512_____*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:
(VA)

AN ACT ESTABLISHING A VETERANS' FOSTER HOME PILOT PROGRAM.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective from passage and applicable to taxable years*
2 *commencing on or after January 1, 2012*) (a) As used in this section:

3 (1) "Veteran" has the same meaning as provided in section 27-103 of
4 the general statutes;

5 (2) "Homeless" means a person (A) living on the streets or in
6 shelters, (B) coming out of a homeless program or transitional housing,
7 or (C) paying more than fifty per cent of income for rent;

8 (3) "Eligible sponsor" means a person who meets the requirements
9 established by the Commissioner of Veterans' Affairs and who
10 provides transitional housing to a program participant not bearing any
11 familial relation to the eligible sponsor;

12 (4) "Program participant" means a homeless veteran or a homeless
13 surviving spouse or a homeless minor child, residing in this state, of a

14 veteran who has died either during his or her term of service or after
15 receiving an honorable discharge therefrom. "Program participant"
16 does not include such a surviving spouse who has remarried.

17 (b) The Department of Veterans' Affairs shall establish a veterans'
18 foster home pilot program that shall provide tax credits for eligible
19 sponsors who provide transitional housing opportunities to homeless
20 veterans and their families. The department shall facilitate contact
21 between eligible sponsors and program participants to provide
22 housing for program participants, establish eligibility requirements for
23 eligible sponsors and program participants, monitor the program for
24 fraud by eligible sponsors or program participants, and distribute tax
25 vouchers to eligible sponsors.

26 (c) (1) There shall be allowed a credit for eligible sponsors against
27 the tax imposed under chapter 229 of the general statutes, not
28 exceeding five thousand dollars in any one taxable year. An eligible
29 sponsor may only receive one such credit per year and shall not
30 receive subsequent credits for the same program participants.

31 (2) An eligible sponsor shall apply to the department for a tax credit
32 voucher not earlier than ninety days after providing housing for a
33 program participant, and shall provide with such application such
34 information as the department may require to determine the eligible
35 sponsor's eligibility to claim a credit under this section. If the
36 department determines that an eligible sponsor is eligible for such
37 credit, the department shall enter on the voucher an amount not
38 greater than five thousand dollars and shall issue the voucher to such
39 eligible sponsor. The department shall provide a copy of such voucher
40 to the Commissioner of Revenue Services. An eligible sponsor shall
41 submit such voucher upon filing such sponsor's income tax return.

42 (d) The commissioner shall submit a report to the joint standing
43 committee of the General Assembly having cognizance of matters
44 relating to veterans' affairs, in accordance with section 11-4a of the
45 general statutes, not later than January 1, 2014. The report shall contain

46 an evaluation of the pilot program's operation and effectiveness
47 including, but not limited to, the number of program participants, the
48 present housing status of program participants, and recommendations
49 for modification, continuation or termination of the program.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to taxable years commencing on or after January 1, 2012</i>	New section

VA

Joint Favorable C/R

FIN